



California Secretary of State
INCOME TAX RETURN DISCLOSURE CONSENT AND ACKNOWLEDGEMENT FORM
CANDIDATE – Governor

September 14, 2021, California Gubernatorial Recall Election (Elections Code §§ 8900-8903)

Pursuant to the **Income Tax Return Disclosure Requirements**, the candidate shall file with the Secretary of State **two hard-copies** of each income tax return the candidate filed with the Internal Revenue Service (IRS) in the five most recent taxable years (e.g., 2016, 2017, 2018, 2019, and 2020), as required by **Elections Code sections 8902 and 8903**.

One copy of each tax return shall be identical to the version submitted to the IRS, without redactions. The second copy of each tax return shall be redacted in accordance with **Elections Code section 8903(a)(1)(B)**. The tax returns shall be filed with the Secretary of State in hard-copy form by 5:00 p.m., July 16, 2021. If the candidate was not required to file income tax returns with the IRS for one of the following years: 2016, 2017, 2018, 2019, or 2020, please indicate that on the form below.

In-person/Courier Service:

California Secretary of State

1500 11th Street

Sacramento, CA 95814

Elections Division drop box located in 1st floor lobby

Express Delivery/Mail:

California Secretary of State

Elections Division

1500 11th Street, 5th Floor

Sacramento, CA 95814

**Candidate Consent
to Publicly Release
Tax Returns and
Acknowledgement**

I, _____,
Candidate Name

grant the Secretary of State (SOS) permission to publicly release on the Secretary of State's website a version of my IRS tax returns that have been redacted in accordance with Elections Code section 8903(a)(1)(B)-(C).

By checking the boxes below, I certify that I am filing tax returns with the SOS for the following five tax years or that I was not required to file income tax returns with the IRS for the years designated below. Please only check one box for each tax year:

- 2016** ☐ Filing with Secretary of State; or
☐ I was not required to file income tax returns with the IRS for 2016.
- 2017** ☐ Filing with Secretary of State; or
☐ I was not required to file income tax returns with the IRS for 2017.
- 2018** ☐ Filing with Secretary of State; or
☐ I was not required to file income tax returns with the IRS for 2018.
- 2019** ☐ Filing with Secretary of State; or
☐ I was not required to file income tax returns with the IRS for 2019.
- 2020** ☐ Filing with Secretary of State; or
☐ I was not required to file income tax returns with the IRS for 2020; or
☐ I have not yet filed income tax returns with the IRS for 2020 (NOTE: You must submit required copies within five days of filing the return with the IRS).

By initialing here _____, I acknowledge two hard copies of each of my income tax returns, for each year identified above, and this signed consent and acknowledgement form must be filed by 5:00 p.m., July 16, 2021, with the SOS. I acknowledge that late filings will not be accepted.

By initialing here _____, I acknowledge that the SOS will not review my tax return filings for completeness, and that it is my responsibility to ensure that I timely comply with Elections Code sections 8902 and 8903. I acknowledge that failure to fully comply with Sections 8902 and 8903 will result with me not being eligible to appear on the ballot.

Dated _____, 2021

X

Candidate Signature

For your reference, attached are **Elections Code sections 8900-8903, 11381**.



For your reference, Elections Code sections 8900-8903 are reproduced below:

8900. The Legislature finds and declares that the State of California has a strong interest in ensuring that its voters make informed, educated choices in the voting booth. To this end, the state has mandated that extensive amounts of information be provided to voters, including county and state voter information guides. The Legislature also finds and declares that the income tax returns of candidates for Governor provide voters with essential information regarding the candidate's potential conflicts of interest, business dealings, financial status, and charitable donations. The information in tax returns therefore helps voters to make a more informed decision. The Legislature further finds and declares that as one of the largest centers of economic activity in the world, the State of California has a special interest in state elected officials refraining from corrupt or self-enriching behaviors while in office. The people of California can better estimate the risks of any given candidate for Governor engaging in corruption or the appearance of corruption if they have access to candidates' tax returns. Finally, the State of California has an interest in ensuring that any violations of statutory prohibitions on behavior such as insider trading are detected and punished. Mandated disclosure of the tax returns of candidates for Governor will enable enforcement of the laws against whichever candidates are elected to those offices. The Legislature finds and declares that compliance costs with this requirement will be trivial.

8901. For the purposes of this part, "income tax return" has the same meaning as in Section 6882.

8902. (a) Notwithstanding any other law, the name of a candidate for Governor shall not be printed on a direct primary election ballot, unless the candidate, at least 98 days before the direct primary election, files with the Secretary of State copies of every income tax return the candidate filed with the Internal Revenue Service in the five most recent taxable years, in accordance with the procedure set forth in Section 8903.

(b) If the candidate has not filed the candidate's income tax return with the Internal Revenue Service for the tax year immediately preceding the primary election, the candidate shall submit a copy of the income tax return to the Secretary of State within five days of filing the return with the Internal Revenue Service.

(c) The requirement in subdivision (a) does not apply to any year in which the candidate was not required to file the candidate's income tax return with the Internal Revenue Service.

8903. (a) The candidate shall submit the following to the Secretary of State:

(1) (A) Two copies of each tax return required by Section 8902. One copy of each tax return shall be identical to the version submitted to the Internal Revenue Service, without redactions. The second copy of each tax return shall be redacted pursuant to this paragraph. The tax returns shall be provided to the Secretary of State in hard-copy form.

(B) The candidate shall redact the following information from the redacted version of each tax return:

(i) Social security numbers.

(ii) Home address.

(iii) Telephone number.

(iv) Email address.

(v) Medical information.

(C) The candidate may also redact the following information from the redacted version of each tax return:

(i) Names of dependent minors.

(ii) Employer identification number.

(iii) Business addresses.

(iv) Preparer tax identification number, address, telephone number, and email address of paid tax return preparers.



(2) A written consent form, signed by the candidate, granting the Secretary of State permission to publically release a version of the candidate's tax returns redacted pursuant to this section. The Secretary of State shall prepare a standard consent form consistent with this paragraph.

(b) The Secretary of State shall review the redacted copy of each tax return submitted by the candidate to ensure that the redactions comply with subdivision (a). If the Secretary of State determines that the candidate has redacted information other than that permitted by subdivision (a), the Secretary of State shall prepare a new version of the tax return with only the redactions permitted by that subdivision.

(c) (1) Within five days of receipt of the candidate's tax returns, the Secretary of State shall make redacted versions of the tax returns available to the public on the Secretary of State's internet website. Except as provided in paragraph (2), the Secretary of State shall make public the redacted versions of the tax returns submitted by the candidate pursuant to subdivision (a).

(2) If the Secretary of State is required to prepare a redacted version of a tax return pursuant to subdivision (b), the Secretary of State shall make public that version.

(3) The public versions of the tax returns shall be continuously posted until the official canvass for the direct primary election is completed. Upon completion of the official canvass, the Secretary of State shall remove the public versions of the tax returns.

(4) The Secretary of State shall retain the paper copies of the submitted tax returns until the completion of the official canvass of the ensuing general election. Thereafter, the paper copies of the submitted tax returns shall be destroyed as soon as practicable, unless the Secretary of State has received a court order, or a lawful written request from a state or federal governmental agency, directing the Secretary of State to preserve the submitted tax returns.

For your reference, Elections Code section 11381 is reproduced below:

11381. Nominations of candidates to succeed the recalled officer shall be made in the manner prescribed for nominating a candidate to that office in a regular election insofar as that procedure is consistent with this article. The following exceptions shall be made to that procedure:

(a) For recalls of state officers, the nomination papers and the declaration of candidacy shall, in each case, be filed no less than 59 days prior to the date of the election and not before the day the order of the election is issued. The Secretary of State shall certify the names of the candidates to be placed on the ballot by the 55th day prior to the election.

(b) For recalls of local officers, the nomination papers and the declaration of candidacy shall, in each case, be filed not less than 75 days prior to the date of the election and not before the day the order of the election is issued. If the elections official is required to certify to the governing board the names of the candidates to be placed on the ballot, that shall be done by the 71st day prior to the election.

(c) No person whose recall is being sought may be a candidate to succeed himself or herself at a recall election nor to succeed any other member of the same governing board whose recall is being sought at the same election.